FOR MYSORE STATE

(195) Department

Rt. SERIES

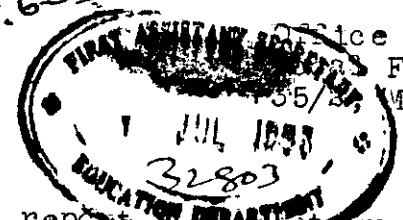
[Despatch Abstract.]

Audit Report - 1951-52 - Elementary Education Fund & Municipa Council, Mangalore - Recorded.

L.F.No. 2558 Dated 25.6.52

From

The Examiner of
Fund Accounts,
35/3, Mount Road, MADRAS. 2.



Sub: Audit report [illegible]ry Education fund -
Mangalore Municipality - 1951-52 - replies.

Forwarded to the Secretary to Government, Education Department with copies of Commissioner's replies and the resolution of the Municipal Council approving the replies.

Para 5 of Audit report: - It is illegal to levy taxes in excess of the limit prescribed by the Act..

Asst. Examiner of L.F.Accts.

24/9/16

To
The Secretary to Government,
~~Local~~ Education Department,
MADRAS.

LA.h.o. 31646-1C
30.6.53

Misent
28.6.53

L.A. Dept (C)
Education h.o
30/6/53

29/6/53

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE MANGALORE MUNICIPAL COUNCIL FOR THE YEAR 1951-52.

Name of Auditor: Mr. C.W. Andrews, District Inspector of Local Fund Accounts.

Time taken for audit: 4-8-52 to 19-9-52.

1. The Office of Executive Authority was held by Sri H. Sanjiva Telwar from 1-4-51 to 12-3-52. Dr. C.S. Ramachandra Pai, Municipal Health Officer was in full additional charge of the office of Executive Authority from 13-3-52 to 31-3-52.

2. The receipts and payments during the year are shown in the annual account appended together with the opening and closing balance. The opening balance in the cash book is in agreement with the closing balance of the previous year. A single cash book was maintained for both the general and Elementary Education funds during the year. The closing balance in the cash book agrees with the consolidated closing balance of various funds as per abstract attached to the account for March'52 and is in agreement with the balance in the Treasury and Bank Pass books after allowing for outstanding cheques and unremitted revenue in hand at the close of the year subject to a difference of Rs.100/- being the amount short drawn in cheque No.25829 of 7th March'52 by mistake.

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the annual objection statement which should be treated as part of this report.

4. Pending paras of the previous years:-

a) Para 4 of Audit report 50-51: Contribution from general fund:-

Specific sanction of Government for waiver of contribution from general fund is awaited - Vide G.O. RT No.401 Ed. dated 27-8-52.

b) Para 6 of Audit report 50-51: Excess payments:

A sum of Rs.33/- is still pending recovery at the close of audit.

5. Tax - Education - In excess of prescribed limit:

Education tax on agricultural lands was levied at 20% per annum of Government assessment which should be taken as annual rental value vide section 79(1) of Local Boards Act. According to section 35 of the Elementary Education Act as amended, the maximum limit upto which Education tax may be levied is 5% of the rental value. The levy in excess of the prescribed limit is not in order.

6. The result of the audit may be considered "Satisfactory".

7. The gross receipts and charges of the year were Rs.2,10,003-7-6 and 2,20,366-8-1 respectively.

8. Six objections as detailed below were pending settlement at the close of audit.

Year.	No. of items.	Amount.
1950-51.	2	Rs.33--0--0
1951-52.	4	42--8--0
	6	75--8--0

Assistant Examiner of Local Fund Accounts. Salem.

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND ACCOUNT OF THE SEREMBAN MUNICIPALITY FOR THE YEAR 1951-1952.

Head of Account. (1)	Actuals for the year 51-52 (2) Rs-	Final Budget appropriation. (3) Rs-
Receipts ordinary.		
Opening balance	2156. 4. 6	23790-0-0
1. Education tax Gross collections Deduct collection charges Net	66162.10.10	65200-0-0
2. Fines and penalties under the Ele.Edn.Act		
3. Income from investments etc.		
4. School fees		
5. Contributions		
6. Other receipts	1191.15. 0	500-0-
7. Government grants (I) Under sec.37 of Ele.Education Act (II) Under proviso to section 37 do	59929.13. 0 16738. 0. 0	62800-0- 16740-0-
8. Contribution from Gl.Account (a) for payment of temp.allowance of Rs- (b) For other purposes	10000. 0. 0	10000-0-0
9. Investments realised		
10. Advances recovered Deduct refunds Deduct amount transferred to Capital	408.15. 4	500-0-0
Total	153613-7-6	154740-
Add amount relating to endowments shown under H Endts Account.		
Grand total		
CAPITAL		
1. Ga Government grants		
2. Contributions		
3. Loans		
4. Contributions from Gl.Acct.General ordinary.	56390.0.0	52300--
5. Investments realised		
6. Add amount transferred from ordinary		
Total		
Add amount relating to endowment shown under H Endt.account.		
Grand total	56390.0.0	
Total receipts ordinary and capital	003.7.6	207040
Grand total including opening balan	567.9.0	230830-0-

EXPENDITURE ORDINARY

Staff		
Salaries and allowances - Masters - Pay	80318. 12. 0	83540
Dearness allowance	41319. 6. 0	42250
House rent allowance	11633. 2. 0	8390
Clerks and servants - Pay	1528. 1. 0	680
Dearness allowance	886. 0. 0	120
H.R.A.	245. 8. 0	780
Contributions to provident fund	8368. 0. 0	4500
Bonus fund	192. 0. 0	230
Travelling allowance		
Collection charges	2095. 0. 0	2330
2. Contingencies and equipment		
Contingencies - House rent	3711. 11. 0	3200
Other items	4021. 13. 6)	4950
Dearness allowance	3250. 3. 0)	3410
Equipment		
Furniture and apparatus	1503. 3. 0	2000
Library books and maps	62 3. 9	100
Other items		100
3. Prizes and Scholarships		
4. Repairs to buildings	6812. 7. 0	7000
5. Interest on and repayment of debt		
6. Investments made		
7. Advances recoverable		
Total	165947. 6. 3	161880
Add amount relating to endowments shown under H Endowment accounts		
Grand total		

Capital

1. Lands and buildings	52764. 11.8	59300 — —
2. Equipment		
(i) Furniture and apparatus	1654. 7.0	3000 — —
(ii) Library books and maps		
(iii) Investments made		
(IV) Other items		
Total	54419. 2.8	
Add amount relating to endowments shown under H Endowments account.		
Grand total	54419. 2. 8	
Total ordinary and capital	220366. 8.11	224180
Closing balance	11201. 0. 1	6650
Grand total including closing balance	231567. 9. 0	230830 — —

Examined

Dt. Inspector of L.F. Accounts

Extract from the proceedings of the meeting of the Municipal Council, Mangalore dated ~~28th~~ 14th March, 1953.

x x

RESOLUTION NO.385.

Read B1/14572/52 - Audit report on the Ele.Education Fund account of the Mangalore Municipal Council for the year 1951-52 with draft replies.

A P P R O V E D.

Sd.K.S.N.Adiga,
Chairman,M.C.

/True extract/

Replies to audit report of the Ele.Education fund account of Mangalore Municipality for the year 1951-52

Para 4 (a) Government have been addressed for waiver of contribution from General fund accounts Vide B1.11163/52 dated 24-1-53.

4(b) Rs.24/- has since been recovered and the balance of Rs.9/- will be recovered from the pay of the conductress for February and March 1953. Vide Vrs.1004, 2095, 2339 and 2607 of 1952-53

5. From 1-4-1934 agricultural lands have been assessed on the basis of Govt.assessments in the rate and proportion as fixed by the Council under section 81(4) of the M.D.M.Act and from 1-4-40 the Education tax also was levied at a certain proportion as fixed under the section. No objection had been raised then either by Govt. or in audit. In view of the present objection, clarification will be sought from Government.

Sd.M.Govinda Menon
Commissioner

/True copy/

M. Govinda Menon
Commissioner
Mangalore Municipality.

6/10.3.53

Education Department (D)

Sub:- AUDIT REPORT - 1951-1952 - Elementary Education Fund Municipal Council. Mangalore - Recorded.

Read: From the Municipal Commissioner, Mangalore Municipality, Ref. No. nil dated 20.3.53
From the Examiner of Local Fund Accounts, No. 253-8 dated 25.6.53

ORDER Rt./~~Ms.~~ No. 41 Edn., dated 14-7-53

I. Para 5 of the Audit Report. ~~one common~~, Mangalore municipality is informed that the rate of edn. tax on agricultural lands should be revised so as to be in conformity with the provisions of the Ele. Edn. Act ~~No. 113 of 1/11/7~~

To

The Municipal Commissioner, Mangalore municipality through the Chairman, Municipal Council, Mangalore
The Director of Public Instruction (with a copy of the Audit report)
To the Examiner of Local Fund Accounts.
C.C. 1